

Report Overpayments to Department of Accounts

Process

[PROCESS TAX DUE RETURNS IN THE LOCALITY](#)

Effective Date

01/01/2016

Purpose

This task is performed by locality Treasurers to notify Department of Accounts (DOA) of overpayments on individual income tax at the end of the collection year. This task is performed as part of the reconciliation process with DOA after the Uncollectible List has been submitted to TAX.

Special Notes

- The refund due to the customer should have been handled by using the exoneration process once the overpayment was identified. If not, follow the procedures in the linked process.
Please refer to PROCESS: [REQUEST AN EXONERATION](#)

Procedure

Responsibility

Treasurer's Office Locality Representative

Steps

1. Obtain the copies of overpaid *Forms 759, Memorandum of Assessment*, from your "overpayment file" or obtain the listing of overpaid assessments from your automated system.
2. Create a summary memo listing the total amount overpaid.
3. Make a copy of the memo to be retained in your files.
4. Attach the copies of the overpaid Forms 759 or the listing obtained in Step 1 to the memo.
5. Forward the memo and overpayment information to
Department of Accounts
General Accounting
PO Box 1971
Richmond, VA 23215-1971

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